

EXHIBIT N

Frantangelo, Barbara K

From: Stegner, Jon R
Sent: Monday, February 17, 2003 8:40 AM
To: Everett, Martha ; Orris, Michael J
Cc: Taylor, John E
Subject: RE: Update on Lextron

Sensitivity: Confidential

Good Luck and thanks for your continued proactive leadership in this difficult situation. Jon

-----Original Message-----

From: Everett, Martha
Sent: Friday, February 14, 2003 5:55 PM
To: Orris, Michael J; Stegner, Jon R
Cc: Taylor, John E
Subject: Update on Lextron
Sensitivity: Confidential

Results of the Lextron Pre-Meeting today:

The group reviewed the fiscal crisis at Lextron and focused on the cost(s) to stay compared to the costs to exit.
(Attached is a very conservative-high- estimate of costs)

<< File: Lextron Alternative Summary.xls >>

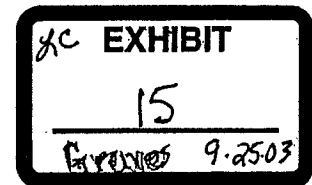
Some additional layouts of the facts are being prepared: one that will be interesting is the cost to exit as presented in the attached, compared to simply paying piece price for parts shipped during that time frame. We expect there not to be a huge difference.

→ The decision to exit was clear; the team agreed that February 28th is the target date; we will be refining the exit package - taking out payment to "consultants", probably adding in health care for hourly through March (\$15K), and carefully covering some amount of hourly payroll for "soft landing"... but probably not covering Doty paycheck(s).

We have the meeting with the company scheduled for Wednesday, February 19th. Sid Johnson and Larry Johnson will represent Packard. Matt Paroly, Flavio Costa, and myself from Corp., our BBK consultant, and the company with his entourage will be the participants. Mike, I know you care deeply about this issue and meeting, but I think it will be ok with the folks mentioned. We will even try to pare down the Delphi team to a very intimate group when we deliver the bad news. We are hoping that Charles can deal with the issues while with us, rather than feeling the need to bolt out the door and do who knows what. (Paroly sat in on an infamous case where the CEO bolted and sent all his people home- closed up shop that day.)

Communications and Governmental relations are prepared.

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Mote, Denise S; Musick, Joseph A; Precopi, Chris M; Mendoza, Omar; Quinones, Manuel A; Racz, Paul J; Rodgers, Robert M; Shemitz, Greg; Waldron, Don L; Wardrop, Carol L; Zombar, Ronald M.; Sumner, Randy; Everett, Martha; Borzi, James W; Sanchez, Oscar; Crump, Eric; Wheeler, Dawn S; Neubauer, Bridget A; Sudimack, Bill; Dominguez, Carmen; Stocz, Mark; Graves, Larry W; Manusakis, William M; Matsko, Daniel J; Aivazis, Gus; Semar, Joseph E; Crofts, Bruce W; Quinones, Agustin L; Portugal, Javier S.; Stocz, Mark; Gennaro, Rocco; Gonzalez, Juan R.; Bratberg, Steven J; Crouse, Ralph; Trejo, Prisciliano; Catley, Ronald D.; Barron, Stacie A.; Tackett, Maureen A; Foster, David S; Crouse, Ralph; Miller, James R.; Foster, Janet; Lawrence, Cathy S; Verbosky, Drew F; Maver, Peter F; Vancure, Richard M; Plaza, Pedro M; Stone, Debby A; Andazola, Genaro

Subject:

RE: Lextron Tracker update

Contingency owners (Ron, Chris D, Chris P and Dan), we need to close all the gaps regarding PPAP approval and inventory build-up on all the parts. This is the least that can be done to protect our customer as well as the rest of the team members who have worked hard on this contingency plan. Please verify all PPAP approvals and note in tomorrows meeting anything that is incorrectly listed on the tracker. Additionally, please expedite and verify the PPAP approval dates on the items that are noted as "late". Lastly, please update the inventory numbers and return them to me by noon tomorrow. The inventory numbers are being critically monitored to ensure we are going to meet our targeted inventory build-up. Remember, any shortfalls resulting in missed shipment(s) to our customer is now on this team's clock. We need to protect the customer.

<< File: Lextron Updates 2-19-03.xls >>

-----Original Message-----

From: Naylor, Greg L
Sent: Tuesday, February 18, 2003 4:01 PM
To: Balsei, Michael A; Bernhart, Jay A; Berry, Trevor G; Brewer, Ken A.; Brewer, Wayne C; Casaletto, Kenneth A; Cole, Grace E; Duda, Chris J; Hermosillo, Ramon; Jelley, Kenneth D; Lazor, Dan; Liguore, Harry M; Long, Lynn A; Matthews, Christian W; Mote, Denise S; Musick, Joseph A; Precopi, Chris M; Mendoza, Omar; Quinones, Manuel A; Racz, Paul J; Rodgers, Robert M; Shemitz, Greg; Waldron, Don L; Wardrop, Carol L; Zombar, Ronald M.; Sumner, Randy; Everett, Martha; Borzi, James W; Sanchez, Oscar; Crump, Eric; Wheeler, Dawn S; Neubauer, Bridget A; Sudimack, Bill; Dominguez, Carmen; Stocz, Mark; Graves, Larry W; Manusakis, William M; Matsko, Daniel J; Aivazis, Gus; Semar, Joseph E; Crofts, Bruce W; Quinones, Agustin L; Portugal, Javier S.; Stocz, Mark; Gennaro, Rocco; Gonzalez, Juan R.; Bratberg, Steven J; Crouse, Ralph; Trejo, Prisciliano; Catley, Ronald D.; Barron, Stacie A.; Tackett, Maureen A; Foster, David S; Crouse, Ralph; Miller, James R.; Foster, Janet; Lawrence, Cathy S; Verbosky, Drew F; Maver, Peter F; Vancure, Richard M; Plaza, Pedro M; Stone, Debby A; Andazola, Genaro

Subject:

RE: Lextron Tracker update

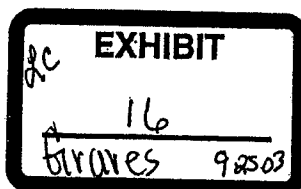
Contingency owners: please fill in your respective inventory numbers on the attached tracker. Columns AA, AB and AC need to be completed by the close of business today and returned to me.

We will meet again tomorrow at the normal time.

<< File: Lextron Updates 2-18-03.xls >>

-----Original Message-----

From: Naylor, Greg L
Sent: Thursday, February 13, 2003 5:51 PM
To: Balsei, Michael A; Bernhart, Jay A; Berry, Trevor G; Brewer, Ken A.; Brewer, Wayne C; Casaletto, Kenneth A; Cole, Grace E; Duda, Chris J; Hermosillo, Ramon; Jelley, Kenneth D; Lazor, Dan; Liguore, Harry M; Long, Lynn A; Matthews, Christian W; Mote, Denise S; Musick, Joseph A; Precopi, Chris M; Mendoza, Omar; Quinones, Manuel A; Racz, Paul J; Rodgers, Robert M; Shemitz, Greg; Waldron, Don L; Wardrop, Carol L; Zombar, Ronald M.; Sumner, Randy; Everett, Martha; Borzi, James W; Sanchez, Oscar; Crump, Eric; Wheeler, Dawn S; Neubauer, Bridget A; Sudimack, Bill; Dominguez,



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